

DECLARATION AND POWER OF ATTORNEY FOR U.S. PATENT APPLICATIONS

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,  
and

I believe I am an original, first and joint inventor of the subject matter which is claimed  
and for which a patent is sought on the invention entitled

ENZYMATIC RESOLUTION OF ARYL AND THIO-SUBSTITUTED  
ACIDS

the specification of which was filed on September 5, 2001 as U.S. Application No. 09/946,722.

I hereby state that I have reviewed and understand the contents of the above identified  
specification, including the claims.

I acknowledge my duty to disclose all information which is known by me to be material to  
the patentability of this application as defined in 37 C.F.R. §1.56.

I hereby claim the benefit under 35 U.S.C. §119(a)-(d) or §365(b) of any foreign  
application(s) for patent or inventor's certificate listed below and under 35 U.S.C. §365(a) of any  
PCT international application(s) designating at least one country other than the United States  
listed below and have also listed below any foreign application(s) for patent or inventor's  
certificate or any PCT international application(s) designating at least one country other than the  
United States for the same subject matter and having a filing date before that of the application  
the priority of which is claimed for that subject matter:

None

I hereby claim the benefit under 35 USC §119(e) of any United States provisional  
application(s) listed below:

Application No.

60/233,193

Filing Date

September 15, 2000

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s) listed below and under 35 U.S.C. §365(c) of any PCT international application(s) designating the United States listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in said prior application(s) in the manner required by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose all information known by me to be material to patentability as defined in 37 C.F.R. §1.56 which became available between the filing date(s) of the prior application(s) and the national or PCT international filing date of this application:

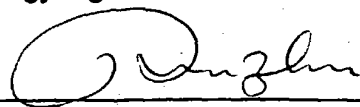
None

I hereby appoint the attorneys and agents associated with **Customer No. 23914**, respectively and individually, as my attorneys and agents, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith.

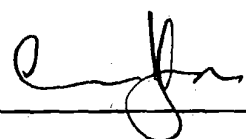
Please address all communications to the address associated with **Customer No. 23914**, which is currently Marla J. Mathias, Bristol-Myers Squibb Company, Patent Department, P.O. Box 4000, Princeton, NJ 08543-4000.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. §1001 and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

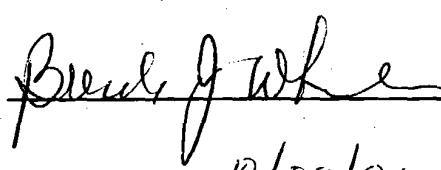
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